

In the High Court of Punjab and Haryana, Chandigarh.

C.E.A.No.156 of 2006

Date of Decision: 15.2.2007

Commissioner of Central Excise Commissionerate, Chandigarh.

...Appellate.

Versus

M/s Samrat Spring Leaf Industries.

...Respondent.

**CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL**

Present: Mrs.Daya Chaudhary, Assistant Solicitor
General of India, for the appellant.

JUDGMENT

M.M.KUMAR, J.

This appeal filed under Section 35(G) of the Central Excise Act, 1944, seeks to raise a substantive question of law, which emerges from the order dated 14.2.2006 passed by the C.E.S.T.A.T. in Appeal No. E/2328/04-NB(S). The substantive question of law sought to be raised, reads as under:-

“Whether the manufacturer of final products is entitled to deemed credit, when the manufacturer-supplier of inputs has not paid Central Excise duty but has given wrong certificate on the invoices to this effect?”

After hearing the learned counsel, we are of the considered view that the Tribunal has rightly placed reliance on a Division Bench judgment of this Court in the case of “**Vikas Pipes v. Commissioner of Central Excise,**

Chandigarh-II” 2003(158) ELT 680. The Division Bench has decided the issue against the revenue. Therefore, no question of law would arise for determination of this Court and the appeal is accordingly dismissed.

(M.M.KUMAR)
Judge

February 15, 2007
dkb

(RAJESH BINDAL)
Judge